

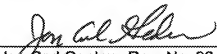
**PART 3**  
**FURTHER REMARKS RESPONSIVE TO FINAL OFFICE ACTION**

As set forth above in Part 2 of this Second Supplemental Response to Final Office Action, the applicant has canceled claims 1 - 21 all of the claims previously pending in this application and has submitted new claims 22 - 37. The new claims are being submitted in view of the applicant's and the applicant's attorney telephonic interview with the Examiner. It is respectfully submitted that these new claims, particularly independent claims 22, 36, and 38, more clearly set forth the change in ownership of the reusable shipping structures, and more importantly the price of the shipping structure associated with each change in ownership, which is fundamental to the applicant's invention.

It is respectfully submitted that new claim 22 - 37 clearly patentable distinguish over the cited U.S. Publication No. 2003/0083920 A1 - Richards et al in view of U.S. Publication No. 2002/0174038 A1 - Chien. To further understand the novelty and need for applicant's invention, the Examiner is asked to make reference to the publications, forwarded with the Supplemental Response to Final Office Action, mailed to the Commissioner of Patents on February 16, 2011.

It is respectfully submitted that all of the claims currently in this application, claims 22 - 37 are allowable, and an early allowance of this application is respectfully requested.

Respectfully submitted,

  
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